

001  
a first insulating layer separating said floating gate from said substrate, said first insulating layer including a first insulating portion and a second insulating portion, said first insulating portion separating said small sidewall spacer from said substrate, said second insulating portion separating said main floating gate region from said substrate, wherein, said first insulating portion is thinner than said second insulating portion;

a control gate formed over said floating gate; and  
a second insulating layer separating said control gate and said floating gate.

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